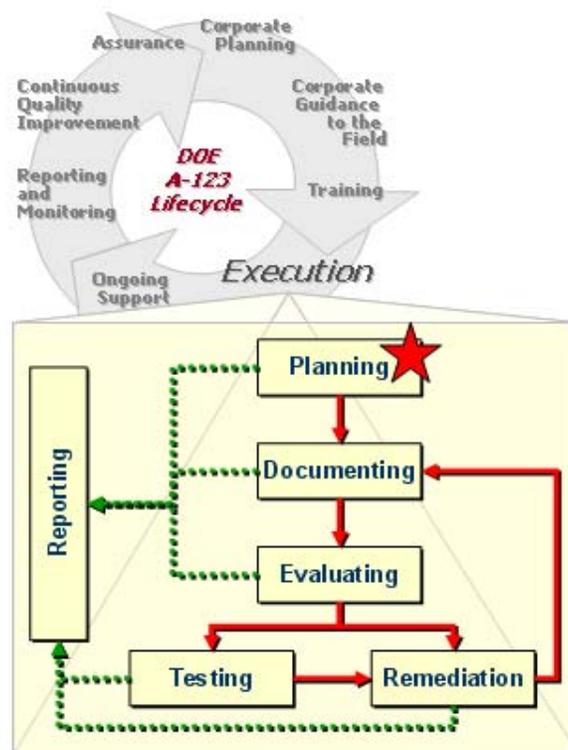




Quick Start Guide 1 - Planning



Purpose	<ul style="list-style-type: none"> Define a plan for the local implementation of A-123 within DOE's methodology framework by defining scope and responsibilities.
Key Activities	<ul style="list-style-type: none"> Establish Local Assessment Team Determine oversight and management strategy Identify Material Accounts and Processes Complete implementation plan
Required Templates	<ul style="list-style-type: none"> Implementation Plan (Form & Content) AART Tool Suite

<http://www.cfo.doe.gov/progliaison/daeA123/index.htm>

A-123Helpdesk@hq.doe.gov



Quick Start Guide 1 – Planning

Users who have completed an A-123 cycle in FY06 may have already completed many of the activities described herein. However, the Planning Guide must be reviewed to update the Implementation Plan for FY07 based on the new guidance.



The examples throughout these guides are based on a Procure to Pay (P2P) process cycle scenario, within a government agency. The business cycle from Requisitioning goods and services through the Payment of invoices is used to exemplify inherent process risks and controls, as well as entity risks and controls within a large organization.

End note references are provided with more detailed information at the end of the guide.

DOCUMENT LEGEND

 <p>Note box</p>	 <p>AART Input Color schemes indicate tab entry</p>
 <p>Requirements box</p>	 <p>A-123 Detailed Documentation</p> <p>→ Detailed Documentation Requirements</p>
 <p>Tip box</p>	



Quick Start Guide 1 – Planning

INTRO

OBJECTIVE

Develop and update the A-123 Local Implementation Plan, schedule and resources using the guidelines provided by DOE. Identify local Processes that impact the relevant Material Accounts to understand the scope, schedule and resources required to complete the A-123 assessment.

AART TOOL SUITE

The AART Tool Suite is intended to be used to capture, track, monitor and report key data about the A-123 implementation. The tool also facilitates the oversight activities of Field Offices and Lead Program Secretarial Officers (LPSOs) over the elements under their cognizance, facilitating the aggregation of the findings and providing support for the development of the local and Agency annual assurance statements.

Prior to initiating the new annual A-123 cycle, the AART tool must be set up¹ for new users, or an upgrade of the tool is required in order to migrate any existing data into the new fiscal year version (see AART Upgrade instructions on the DOE A-123 Website).

A-123 CYCLICAL REVIEWS

The department will move to a cyclical testing approach in FY08/FY09. In the interim, the FY 2007 Annual Guidance provides direction on how to handle activities that were evaluated in prior years and need attention in the current year.



Quick Start Guide 1 – Planning

B. Define the Scope of the Assessment

1. Validate the reporting structure for the elements under your cognizance, as identified in the DOE Annual Guidance, to ensure accuracy of oversight responsibilities. Ensure that the related codes are reflected in the AART (Note: some codes have changed for FY07).

If any inaccuracies are identified, or changes are required during the year, inform the A-123 Helpdesk immediately.

2. All elements will be required to complete the Entity Control Assessment. Be sure to include this requirement in your scope of work.
3. Review the Material Accounts listing provided by DOE to understand which DOE Corporate Material Accounts are relevant to your location. In addition, determine whether changes are required to the material accounts assigned to your location based on the FY07 Annual Guidance².



Note: Additional accounts and or sub-processes for evaluation may be identified by Headquarters as part of the corporate high-risk listing to be provided at a later date.

4. Record the Attester in the Attester Field of the Local AART.
5. Record your relevant Material Accounts in the Material Account Definition (MAD) column in the Local AART tab by placing a "Y" in the appropriate row of the MAD column.



Local AART



The material accounts can either be manually entered in the AART or recorded by copying and pasting (paste special³) from the FY 2007 Operational Guidance - Material Accounts reference spreadsheet.

AART: Local		Select View: <input type="text" value="Select view"/> <input type="button" value="HELP"/>																	
FO Chicago		AART Type FO																	
Attester Ard Geller		FO Codes CH																	
Process Cycle	MAD	B2C				P2P				Q2C	P2A			ERM					
		Serial Ledger Management	Funds Management	FBWT	Cost Management	Insurance	Grants	Loans	Acquisition	Inventory Management	Payable Management	Travel	Revenue	Receivable Management	Project Cost Management	Property Management	Stores Management	Human Resources	Payroll
Balance Sheet																			
Intragovernmental Fund																			
Balance with Treasury																			
Intragovernmental Investment																			
Intragovernmental Regulatory Assets																			
Accounts Receivable, Net																			
Nuclear Materials																			
Strategic Petroleum and Northeast Home Heating Oil Reserve																			
General Property, Plant and Equipment																			
Regulatory Assets																			
Other non-intragovernmental assets																			
Intragovernmental debt																			
Intragovernmental appropriated capital owned																			
Accounts Payable																			
Debt																			
Deferred Revenue and other credits																			



Quick Start Guide 1 – Planning



Local AART

- If you are an LPSO⁴ or Corporate Department and the PMT has not identified any material accounts and process activities for your evaluation, enter a "Y" in the MAD column corresponding to the "No Processes Identified, only Entity Controls" row of the Local AART tab.

AART: Local VERSION 4.0

Select View:

FO Chicago		AART Type		FO	
Attester: Ard Geller		FO Codes		CH	

Rowsp/MAD	Acct Status	MAD	EC	Process Cycle							B2C					P2P				Q2C	
				B2C	P2P	Q2C	P2A	ERM	General Ledger Management	Funds Management	FBWT	Cost Management	Insurance	Grants	Loans	Acquisition	Inventory Management	Payable Management	Travel	Revenue	Receivable Management
				Balance Sheet																	
Intragovernmental Fund Balance with Treasury																					
Intragovernmental Investment																					
Statement of Financing																					
Budgetary resources, obligated, obligations incurred																					
Less: Spending authority from offsetting collections and recoveries																					
Obligations net of offsetting collections and recoveries																					
Other resources, Imputed financing from costs absorbed by others																					
Nuclear waste fund, Offsetting receipts, deferred																					
Components not requiring or generating resources: Depreciation and amortization																					
Statement of Custodial Activities																					
No material accounts identified																					
Other																					
No processes identified, only entity controls																					

- Identify all standard DOE processes⁵ performed at your location that impact the respective material accounts.

It is often easier to see the Process Account allocation by considering which GL-Accounts aggregate into the Material Account and then determining which sub-processes impact those GL-Accounts.



Quick Start Guide 1 – Planning

3. Define your implementation and assessment project plan which must comply with DOE Milestones provided in the Annual Guidance. Some considerations may include:
 - a. Availability of resources
 - b. Scope of implementation
 - c. Oversight activities and guidance from oversight teams
 - d. Local reporting/completion dates versus corporate dates

D. Complete or Update Implementation Plan



A-123 Detailed
Documentation



1. Complete the Implementation Plan using the Implementation Plan Form & Content provided on the DOE A-123 Website.
2. The submission of the Implementation Plan is discussed as part of the standard reporting in the QSG Reporting and Assurance Prep Guide.



Quick Start Guide 1 – Planning

SUPPLEMENTARY INFORMATION AND DEFINITIONS

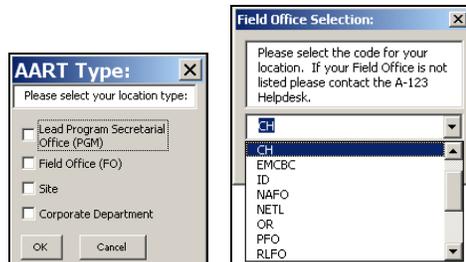
¹ New Tool Setup:

Step1 – Download the AART Tool Suite v4 from the DOE A-123 Website.

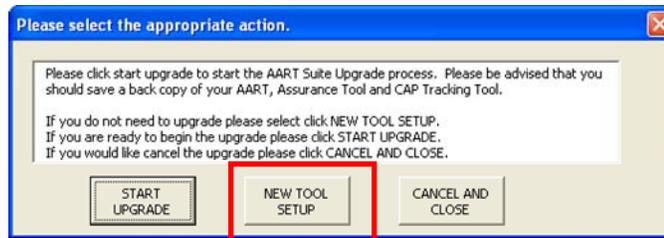
Step2 – When opening the tool always Click “Enable Macros.”



Step3 – Select Location Type and Location Code.



Step4 – Click “New Tool Setup” to setup the new tool.



Step5 – After a successful upgrade notification, you will be prompted to save and close the file.

² For FY 2007, Federal sites will need to determine whether significant changes have occurred in the operating environment at their location—and at contractor locations over which they have cognizance—which might change their material accounts. Operational changes that might drive a change in material accounts include, but are not necessarily limited to, the following:

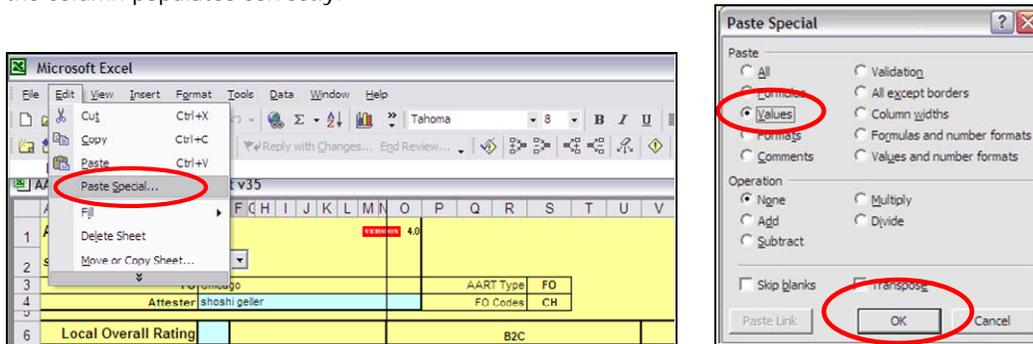
- Changes in allottee
- Changes in organizational cognizance
- Changes resulting from reorganizations
- Changes resulting from a contractor merger or split
- Changes resulting from a new contract award

Any proposed change to material accounts must be approved by the A-123 PMT. Once approved, sites will immediately flag the account(s) in the A-123 Assessment and Reporting Tool (AART) as being applicable and update its Appendix A documents accordingly (e.g., Implementation Plan, process documentation, etc.).



Quick Start Guide 1 – Planning

³ **PASTE SPECIAL:** Go to Edit → Paste Special and select the “Values” radio button. Click OK and ensure the column populates correctly.



⁴ The following table identifies LPSOs and Corporate Departments that are required to report:

LPSO	A-123 Scope
Environmental Management (EM)	- Environmental Liability
Civilian Radioactive Waste Management (RW)	- Environmental Liability - Contingencies and Commitments (Spent Nuclear Fuel Litigation Liability)
Legacy Management (LM)	- Environmental Liability - Pensions and Other Actuarial Liabilities
National Nuclear Security Administration (NNSA)	- Entity only
Science (SC)	- Entity only
Fossil Energy (FE)	- Entity only
Nuclear Energy (NE)	- Entity only
Energy Efficiency and Renewable Energy (EE)	- Entity only

⁵ Process cycle to process allocation:

Process Cycle	Process
Budget to Close (B2C)	General Ledger Management
	Funds Management
	Funds Balance with Treasury (FBWT)
	Cost Management
	Insurance
	Grants
	Loans
Procure to Pay (P2P)	Acquisition
	Inventory Management
	Payable Management
	Travel
Quote to Cash (Q2C)	Revenue
	Receivable Management
Project to Asset (P2A)	Project Cost Management
	Property Management
	Seized Property Management
Enterprise Resource Management (ERM)	Human Resources
	Payroll
	Benefits



Quick Start Guide 1 – Planning

⁶ Source documentation consists of (among other things):

Process – Process maps, desk procedures, detailed process narratives and other materials that outline the specific processes and related process controls to be evaluated.

Entity – Corporate policies, Code of ethics, policies and procedures, etc. that identify or support/represent the specific entity controls to be evaluated.

⁷ A-123 Detailed Documentation consists (among other things):

Implementation plans, test plans, corrective action plans, documentation of professional judgment decisions, etc., required to be developed and maintained throughout the A-123 process.